SIKKIM

GOVERNMENT GAZETTE

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GOVERNMENT OF SIKKIM
LAW DEPARTMENT
GANGTOK

No. 25 /LD/ 2006 Dated: 31st March 2006.

The following Act of the Sikkim Legislative Assembly having received the assent of the Governor on 24th day of March, 2006 is hereby published for general information:-

THE SIKKIM TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 2006

(ACT NO. 5 OF 2006)
AN
ACT

to provide for the levy and collection of a tax on professions, trades, callings and employments for raising additional resources for the benefit of the State.

Be it enacted by the Legislature of Sikkim in the Fifty-seventh Year of the Republic of India, as follows:-

Short title, extent and commencement

1. (1) This Act may be called the Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006.
(2) It extends to the whole of Sikkim.
(3) (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Definitions

2. In this Act, unless the context otherwise requires;-
(a) "Act" means the Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006;
(b) "appointed day" means the date on which this Act comes into force;
(c) "Commissioner" means the Commissioner of Profession Tax appointed under section 3 of the Act ;
(d) "employee" means a person employed on salary or wages and includes-
(i) a Government servant receiving pay from the revenues of the Central Government or any State Government;
(ii) a person in the service of a body, whether incorporated or not, which is owned or controlled by the Central Government or any State Government, any authority or corporation, established by or under any statute, where the body or authority or corporation operates in the State of Sikkim, even though the headquarters may be outside the State;(iii) a person engaged in any employment of an employer, not covered by clauses (i) and (ii) above;

(e) "employer" in relation to an employee earning any salary or wages on regular basis under him, means the person or the officer who is responsible for disbursement of such salary or wages, and includes the head of the office or any establishment as well as the manager or agent of the employer;(f)
(f) "month" means a month reckoned according to the British calendar;
(g) "notification" means a notification published in Official Gazette;
(h) "person" means any person who is engaged in any profession, trade, calling or employment in the State of Sikkim, and includes a Hindu undivided family, firm, company, corporation or other corporate body, any society, club or association, so engaged, but does not include any person who earns wages on a casual basis;
(i) "prescribed" means prescribed by rules made under this Act;
(j) "prescribed authority" means the authority that may be appointed under and for any of the purposes of this Act;
(k) "profession tax" means the tax on professions, trades, callings and employments levied under this Act;
(l) "quarter" means a period of three months commencing from 1st April, 1st July, 1st October and 1st January;
(m) "salary" or "wage" includes pay, dearness allowance and all other remunerations received by any person on regular basis, whether payable in cash or in kind, and also includes perquisites, and profits in lieu of salary, but does not include any form of bonus or gratuity;
(n) "Schedule" means the Schedule appended to this Act;
(o) "State Government" means the Government of Sikkim;
(p) "tax" means the profession tax;
(q) "year" means the financial year beginning from 1st April and ending on 31st March.

Authorities for implementation of the Act

3. (1) For carrying out the purposes of this Act, the Government shall appoint-
(i) an officer to be the Commissioner of Profession Tax;
(ii) such other officers as Special Commissioner, Additional Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner and Inspector of Professional Tax and in such number, as it thinks necessary, to assist the Commissioner.
(2) An officer appointed under clause (ii) shall, within limits of such area as the Government or any authority or officer empowered by it in this behalf may assign to him, exercise such powers and perform such duties as may be delegated or conferred or imposed upon him by or under this Act.
(3) The superintendence and control for the proper execution of the provisons of this Act and the rules made thereunder relating to the levy and collection of tax shall vest in the Commissioner.

Levy and charge of tax

4. (1) Subject to the provisions of Article 276 of the Constitution of India, there shall be levied and collected a tax on professions, trades, callings and employments, in accordance with the provisions of this Act.
(2) Every person engaged in any profession, trade, calling or employment and falling under one or the other of the classes mentioned in column II of the Schedule shall be liable to pay to the State Government the tax at the rate mentioned against the class of such persons in column III of the said Schedule:

Provided that entry 18 in the Schedule shall apply only to such classes of persons as may be specified by the State Government by notification from time to time.

Power to amend the Schedule

5. The State Government, if deemed necessary to do so, may, by notification, add to, amend or alter the Schedule to this Act.

Liability of employer to deduct and pay tax on behalf of the employees

6. The tax payable under this Act by any person earning salary or wage shall be deducted by his employer from the salary or wage payable to such person, before such salary or wage is paid to him, and such employer shall, irrespective of whether such deduction has been made or not when the salary or wage is paid to such person, be liable to pay tax on behalf of all such persons:

Provided that if the employer is an officer of Government, the State Government may, notwithstanding anything contained in this Act, prescribe by rules the manner in which such employer shall discharge the said liability:

Provided further that where any person earning a salary or wage-

(i) is also covered by one or more entries other than entry 1 in the Schedule and the rate of tax under such entry or any of such entries is higher than that in entry 1, or

(ii) is simultaneously engaged in employment of more than one employer, and such person furnishes to his employer or employers a certificate in prescribed form declaring inter alia, that he shall obtain a certificate of enrolment under sub-section (2) of section 7 and pay the tax himself, then the employer or employers of such person shall not deduct the tax from the salary or wage payable to such person and such employer or employers, as the case may be, shall not be liable to pay tax on behalf of such person.

Registration and enrolment

7. (1) Every employer, not being an officer of Government, liable to pay tax under section 6 shall obtain a certificate of registration from the prescribed authority in the prescribed manner.

(2) Every person liable to pay tax under this Act (other than a person earning salary or wages, in respect of whom the tax is payable by his employer), shall obtain a certificate of enrolment from the prescribed authority in the prescribed manner.

(3) Every employer required to obtain a certificate of registration or every person required to obtain a certificate of enrolment, as the case may be, shall, within ninety days of his becoming liable to pay tax, apply for a certificate of registration or enrolment, as the case may be, to the prescribed authority in the prescribed form, and the prescribed authority shall, after making such inquiry as may be necessary, within thirty days of the receipt of the application, grant him such certificate, if the application is in order:

Provided that the time period for grant of registration by the prescribed authority shall be six months in the first year from the commencement of this Act.

(4) Any person who is liable to pay tax or who is granted registration under sub-section (1) or sub-section (2) under this Act from any particular date shall also be liable after the grant of such registration, for tax for the period prior to such date during which he was liable to pay tax under this Act.

(5) The prescribed authority shall mention in every certificate of registration or certificate of enrolment the amount of tax payable by the holder according to the Schedule, and the date by which it shall be paid, and such certificate shall serve as a notice of demand for purposes of section 15.

(6) The prescribed authority may, from time to time, amend any certificate of registration or certificate of enrolment in accordance with the information furnished under section 8 or section 9, or, after providing an opportunity of being heard, on the basis of information received otherwise.

(7) Where an employer or a person liable to registration or enrolment fails without reasonable cause to apply for such certificate within the required time, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose a penalty not exceeding rupees twenty-five for each day of delay in case of an employer and not exceeding rupees ten for each day of delay in case of others.

(8) Where an employer or a person liable to registration or enrolment has deliberately given false information in any application submitted under this section, the prescribed authority may, after giving him a reasonable opportunity of being heard , impose a penalty not exceeding rupees one thousand.

(9) The prescribed authority shall, after making such inquiry as it may deem necessary and after giving the employer or the person, as the case may be, an opportunity of being heard, fix the date on and from which such employer or person shall become liable to pay tax under this Act.

Information to be furnished by the registered employers regarding changes in respect of profession, trade, calling or employment

8. (1) In the event of any changes in the trade or business or any part thereof carried out by an employer registered under this Act or changes in the ownership of such trade or business, due to sale or otherwise, or changes in the nature of profession, trade or business, or changes in the constitution of board of directors in the case of a company, or discontinuation of the profession, trade or business of any person liable for tax under this Act, or changes of place of work, the employer or the person concerned shall, within thirty days from the date of such changes or discontinuance, inform the prescribed authority in an application furnishing necessary particulars together with the copy of the certificate of registration or enrolment, as the case may be, and in the absence of the employer or the person for any reason whatsoever, his legal representative, shall, in the like manner, inform the said authority:

(2) If the prescribed authority, after making such inquiry as he deems necessary, is satisfied that the contents of the application are in order, he shall, by an order in writing, amend or cancel the certificate of registration or enrolment, as the case may be, accordingly:

Provided that the prescribed authority may determine the liability of tax, if necessary, in view of the changes taken place due to the reasons specified hereabove.

Returns

9. (1) Every employer registered under this Act shall furnish to the prescribed authority a return in respect of every quarter, on or before the end of the month following the end of the quarter showing therein the salaries and wages paid by him and the amount of tax deducted by him in respect thereof, in such form and manner as may be prescribed.

(2) Every such return shall be accompanied by a challan of payment prescribed under the standing financial rules of the Government or any other documents showing payment and acceptable as such, in proof of payment of full amount of tax due according to the return, and a return without such proof of payment shall not be deemed to have been duly filed:

Provided that if an employer, having furnished a return discovers any omission, error or wrong statement therein, he may furnish a revised return in prescribed form and in such manner and time as may be directed by the prescribed authority.

(3) Where an employer, without reasonable cause, fails to file such return or revised return within the stipulated time, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding rupees fifteen for each day of delay or if he has willfully filed return with incorrect or false particulars in such return or revised return, the prescribed authority may impose a penalty not exceeding rupees one thousand

Assessment of employers

10. (1) If the prescribed authority is satisfied that the return or revised return filed by any employer is correct and complete, he shall accept the return.

(2) (a) If the prescribed authority is not satisfied that the return or revised return filed is correct and complete he shall serve upon employer a notice requiring him to attend in person or through an authorized representative, and to produce accounts and papers in support of the return, on a date specified in the notice.

(b) The prescribed authority shall, on examination of the accounts and papers, assess the amount of tax payable by the employer.

(c) If the employer fails to comply with the terms of the notice, or if, in the opinion of the prescribed authority, the accounts and papers are incorrect or incomplete or unreliable, such authority shall, after such inquiry, as it deems fit or otherwise, assess the tax to the best of its judgment.

(3) If an employer fails to get himself registered or being registered fails to file any return, the prescribed authority shall, after giving the employer a reasonable opportunity of being heard and after holding such inquiry as it deems fit or otherwise, pass an order assessing the amount of tax due, to the best of its judgement.

(4) The amount of tax so assessed shall be paid within thirty days of receipt of the notice of demand issued by the prescribed authority in the prescribed form and manner.

Assessment of other persons

11. (1) If a person liable to obtain a certificate of enrolment under sub-section (2) of section 7 has failed to get himself enrolled or, being enrolled, has failed to make payment of the whole or any part of the amount of tax as required by or under this Act, the prescribed authority shall, after giving such person a reasonable opportunity of being heard, and after holding such inquiry as he deems fit or otherwise, determine the amount of tax due from him, and if such amount cannot be determined properly on the basis of the available material, determine the same to the best of his judgement.

(2) The amount of tax due as determined shall be paid within thirty days of receipt of the notice of demand served by the prescribed authority in the prescribed form and manner.

Audit

12. If the Commissioner is satisfied to do so, he may order for a detail audit of any of the employer or person liable to pay tax under this Act by an appropriate auditing authority, either individually or as a team consisting of such appropriate auditing authorities or the prescribed authorities as he may decide.

Payment of tax

13. (1) The tax payable under this Act shall be paid in the prescribed manner.

(2) The amount of tax due from any person who stands enrolled before the commencement of any year shall be paid by him before the 30th day of September of that year:

Provided that subject to such conditions and restrictions as may be prescribed, an enrolled person shall not be required to make payment of tax in terms of his certificate of enrolment in respect of the year or years, during which he is not temporarily engaged in any profession, trade or calling in Sikkim.

Consequences of failure to deduct or pay tax

14. (1) If an employer, not being an officer of Government, fails to pay tax as required by or under this Act, he shall, without prejudice to any other consequences and liabilities which he may incur, be deemed to be an assessee in default in respect of such tax.

(2) Without prejudice to the provisions of sub-section (1), an employer referred to in that sub-section shall be liable to pay, in addition to the amount of tax, simple interest at two per centum of the amount of tax due for each month or part thereof for the period for which the tax remains unpaid.

(3) If an enrolled person fails to pay tax as required by or under this Act, he shall be liable to pay, in addition to the amount of tax, simple interest at the rate and in the manner laid down in sub-section (2).

Penalty for non-payment of tax

15. If a registered employer or an enrolled person fails without reasonable cause, to make payment of any amount of tax within the required time or date as specified in the notice of demand, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding fifty percent of the amount of tax due.

Recovery of tax, penalty, interest and fee

16. (1) The provisions of the Sikkim (Collection of Taxes and Prevention of Evasion of Payment of Taxes) Act, 1987 (7 of 1987) and the rules made thereunder shall apply for recovery of all arrears of any tax, penalty, interest or fees due under this Act from any person.

(2) The State Government may appoint, by notification, such number of Tax Recovery Inspectors under section 4 of the Sikkim (Collection of Taxes and Prevention of Payment of Taxes) Act, 1987 (7 of 1987) for the purpose of this Act.

Appeal

17. (1) Subject to such rules as may be made by the State Government, any person or employer aggrieved by any order made under this Act or by an authority, not being an authority under section 18, may, in the prescribed manner, appeal to the authority prescribed.

(2) The appellate authority shall dispose of the appeal in the prescribed manner.

Revision

18. Any order passed by any authority under this Act may be revised, either on application or on own motion, by such authority and in such manner as may be prescribed.

Rectification of mistakes

19. Any authority under this Act may, on its own motion or on an application made in this behalf, by order, rectify any mistake apparent on the face of the record.

Accounts

20. (1) Every employer or person shall keep and maintain a true and up-to-date accounts and documents pertaining to his business, profession, trade or calling along with a true and up-to-date records relating to disbursement of salaries and wages in respect of his employees or workers and in addition to such accounts, documents and records, he shall maintain and keep such registers or accounts in such form as may be directed by the prescribed authority.

(2) Where an employer or person willfully fails to maintain the books of accounts or other registers or documents as referred to or directed under sub-section (1), the Commissioner may, after giving him an opportunity of being heard, impose a penalty not exceeding rupees one hundred for each day of such failure.

Special mode of recovery

21. (1) Notwithstanding anything to the contrary contained in any law or in any contract, the Commissioner may, at any time or from time to time, by notice in the prescribed form, a copy of which shall be forwarded to the assessee at his last address known to the Commissioner, require-

(a) any person from whom any amount of money is due or may become due to an assessee on whom notice of demand has been served under this Act, or

(b) any person who holds or may subsequently hold money for or on account of such assessee,to pay the Commissioner, either forthwith upon the money becoming due or being held or at or within the time specified in the notice (but not before the money becomes due or is held as aforesaid), so much of the money as is sufficient to pay the amount due by the assessee in respect of arrears of tax, penalty and interest under this Act, or the whole of the money when it is equal to or less than that amount.

Explanation- For the purposes of this section, the amount of money due to an assessee from, or money held for or on account of an assessee by any person, shall be calculated after deducting therefrom such claims, if any, lawfully subsisting, as may have fallen due for payment by such assessee to such person.

(2) The Commissioner may, at any time or from time to time, amend or revoke any such notice, or extend the time for making any payment in pursuance of the notice.

(3) Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the assessee, and the receipt of the Commissioner shall constitute a good and sufficient discharge of the liability of such person, to the extent of the amount referred to in the receipt.

(4) Any person discharging any liability to the assessee after receipt of the notice referred to in this section, shall be personally liable to the Commissioner to the extent of the liability discharged, or the extent of the liability of the assessee for tax, penalty and interest, whichever is less.

(5) Where a person to whom a notice under this section is sent proves to the satisfaction of the Commissioner that the sum demanded or any part thereof is not due to the assessee or that he does not hold any money for or on account of the assessee, then, nothing contained in this section shall be deemed to require such person to pay any sum or part thereof, as the case may be, to the Commissioner.

(6) The provisions of section 16 shall apply for recovery of any amount of money, if remains unpaid, which a person is required to pay to the Commissioner or for which he is personally liable to the Commissioner under this section.

Explanation- For the purpose of this section, "assessee" means any person by whom tax or any other sum of money is payable under this Act.

Production and inspection of accounts and documents and search of premises

22. Any authority under this Act may, at all reasonable time, inspect and search any premises, where any profession, trade, calling or employment liable to tax under this Act is carried on and may seize or cause production of books, registers, accounts or documents as may be necessary for examination or prosecution:

Provided that if the said authority seized from the said premises any book, register, account or document, he shall give to the person in charge of the place, a receipt describing the book, register, account or register so seized by him and retain the same only for so long as may be necessary for the purpose of examination thereof or prosecution.

Refund of excess payment

23. The prescribed authority shall refund to a person the amount of tax, penalty, interest and fees, if any, paid by such person in excess of the amount due from him. The refund may be made either by cash payment or, at the option of such person, by deduction of such excess from the amount of tax, penalty, interest and fees due from him:

Provided that such excess amount shall first be adjusted towards the recovery of any amount due from an employer under the Act or from a person to whom a certificate of enrolment has been issued, and thereafter the balance, if any, shall be refunded.

Offences and penalties

24. (1) Under this Act-

(i) violation of section 6, sub-section (1) and sub-section (2) of section 7, sub-section (1) of section 8, sub-section (1) and sub-section (2) of section 9, sub-section (2) of section 11, sub-section (1) and sub-section (2) of section 13, sub-section (2) of section 14, sub-section (1) of section 20;

(ii) furnishing any incorrect information in a return under sub-section (1) of section 9;

(iii) furnishing any incorrect information as required under section 13 and the rules made thereunder;

(iv) refusing to comply with any direction given under section 22;

(v) neglecting or refusing to furnish information required by section 29;

(vi) knowingly producing incorrect accounts, registers or documents, or suppressing material information;

(vii) obstructing any officer making inspection or search or seizure or taking other actions under section 22, shall constitute to be punishable offences.

(2) Whoever commits any of the offence enumerated in sub-section (1) of this section shall, on conviction, be punished with fine not exceeding rupees ten thousand and when the offence is continuing one, with fine not exceeding rupees fifty per day during the period of continuance of the offence, and for subsequent commission of the same offence by the same person, on conviction,

shall be punished with simple imprisonment which may extend to three months or with fine which may extend to fifteen thousand rupees or with both, and when the offence is continuing one, with fine not exceeding one hundred rupees during the period of continuance of the offence.

(3) Any offence punishable under sub-section (1) shall be cognizable and bailable.

(4) No court shall take cognizance of any offence under this Act or the rules made thereunder except with the previous sanction of the Commissioner and no court inferior to that of a Judicial Magistrate shall try such offence.

(5) No prosecution for any offence enumerated here in before in this section shall be instituted in respect of the same facts for which a penalty has been imposed under this Act and no such penalty shall be imposed where a prosecution is instituted under this section.

Offences by Companies

25. (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.- For the purpose of this section,-

(c) "company" means any body corporate and includes a firm or other association of individuals;

(b) "director", in relation to a firm means a partner in the firm.

Power to transfer proceedings

26. (1) The Commissioner may by order in writing,-

(i) transfer any proceeding or proceedings under this Act relating to any person or assessee or class of assessees pending before a prescribed authority to another prescribed authority or to himself, or

(i) specify any one of the prescribed authorities which shall deal with any proceeding or proceedings relating to any person or assessee or class of assessees.

(2) Where any proceeding is transferred to a prescribed authority under sub-section (1) of this section, such prescribed authority may deal with the proceeding either de novo or from the stage at which it was transferred.

Compounding of offences

27. (1) Subject to such conditions as may be prescribed, the Commissioner may, either before or after the institution of proceedings for an offence under this Act, permit any person charged with the offence to compound the offence on payment of such sum, not exceeding double the amount of tax to which the offence relates, as the Commissioner may determine.

(2) On payment of such sum as may be determined by the Commissioner under sub-section (1), no further proceedings shall be taken against the person in respect of the same offence.

Power to enforce attendance, etc.

28. The authorities under this Act shall have power to summon and enforce the attendance of any person and any witness and compel the production of any document by the same means and, so far as may be, in the same manner as is provided in the case of a Civil Court under the Code of Civil Procedure, 1908 (5 of 1908).

Power to call for information from any person

29. (1) The prescribed authority may, for the purposes of this Act, require any person including any individual, Hindu undivided family, firm, company, corporation or other corporate body, society, club or association to furnish to him particulars relating to profession, trade, calling or employment of any person in the State of Sikkim.

(2) The person from whom any information is sought for by the prescribed authority under sub-section (1) shall furnish such information accordingly.

Bar to proceedings

30. (1) No suit shall lie in any Civil Court against any assessment made or order passed under this Act.

(2) No suit, prosecution or other legal proceeding shall lie against any authority under this Act or against any employer for anything which is in good faith done or intended to be done in pursuance of this Act or rules made thereunder.

Power to delegate

31. The Commissioner may, subject to such conditions and restrictions as the State Government may by general or special order impose, by order in writing delegate to any of the authorities subordinate to him, either generally or in respect of any particular matter or class of matters any of his powers under the Act.

Clearance certificate

32. (1) Notwithstanding anything contained in any other law for the time being in force,-

(a) no Government, local authority, educational institution, corporation or body corporate established by or under a Central or State Act shall place order with, or make purchases of any goods from any person or make any payment to such person for such purchases, or

(b) no Government, local authority, educational institution, corporation or body corporate established by or under a Central or State Act, or company incorporated under the Companies Act, 1956 (1 of 1956), or registered co-operative society, shall enter into any contract with any person for execution by him of such contract and shall make payment to such person for execution of such contract, or

(c) no Government, local authority, educational institution, corporation or body corporate established under a Central or State Act, shall renew any license issued by them to any person, unless the Commissioner certifies in the prescribed manner that such person-

(i) has no liability to pay tax or has not defaulted in furnishing any returns together with the receipted challan or challans showing payment of all taxes payable under this Act, or

(ii) has not defaulted in making payment of tax otherwise payable by, or due from him under this Act.

(2) The application for the certificate required under sub-section (1) shall be made by the person referred to that sub-section to the Commissioner.

Exemption

33. (1) Nothing contained in this Act shall apply to the persons who are subject to the Army Act, 1950, the Navy Act, 1957 or the Air Force Act, 1950 and are serving in any part of the State of Sikkim.

(2) Subject to such conditions as it may impose, the State Government may, if it considers it necessary so to do in the public interest, by notification, exempt any class of persons from payment of the whole or any part of the tax payable under this Act.

Power to make rules

34. (1) The State Government may, by notification, make rules for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the matters which, under any provisions of this act, are required to be prescribed or provided by rules.

SCHEDULE

[See section 4]

Entry Sl. no. I	Class of persons II	Rate of tax(Proposal) III
1.	Salary and wage earners- such persons whose monthly salaries or wages are-	
	(i). Rs. 20000 or less	Nil
	(ii). Rs.20001 or more, but less than Rs.30001	Rs. 125 per month
	(iii). Rs 30001 or more, but less than Rs.40001	Rs.150 per month
	(iv). Rs.40001 and more	Rs.200 per month
2.	(a) Legal practitioners including solicitors and notaries public.	
	(b) Medical practitioners including medical consultants and dentists.	
	(c) Directors (other than those nominated by Government) of companies registered under the Companies Act 1956 (1 of 1956) and under the Registration of Companies Act, Sikkim, 1961.	
	(d) Technical and professional consultants including architects, engineers, chartered accountants, actuaries, management consultants and tax consultants, where the annual gross income of the persons mentioned above is-	
	(i) Rs. 25000 or less	Nil
	(ii) Rs. 25001 or more but less than Rs.35001	Rs.100 per annum
	(iii) Rs. 35001 or more but less than Rs. 60001	Rs.150 per annum
	(iv) Rs. 60001 or more but less than Rs.75001	Rs.200 per annum
	(v) Rs.75001 or more but less than Rs.85001	Rs.300 per annum
	(vi) Rs.85001 or more but less than Rs.95001	Rs.400 per annum
	(vii) Rs.95001 or more but less than Rs.110000	Rs.500 per annum
	(viii) Rs.110000 or more but less than Rs. 170001	Rs.1000 per annum
	(ix) Rs.170001 or more but less than Rs.180001	Rs.1500 per annum
	(x) Rs.180001 or more but less than Rs.270001	Rs.2000 per annum
	(xi) Rs.270001 and above	Rs.2500 per annum
3.	Postal agents under the National Savings Scheme or Chief agents, principal agents, special agents, insurance agents and surveyors or loss assessors, registered or licensed under the Insurance Act, 1938 (4 of 1938), where the annual gross income of the persons mentioned above is-.	
	(i). Rs.25000 or less	Nil
	(ii). Rs 25001 or more but less than Rs.35001	Rs.100 per annum
	(iii). Rs. 35001 o more but less than Rs. 60001	Rs.150 per annum
	(iv). Rs. 60001 or more but less than Rs.75001	Rs.200 per annum
	(v) Rs.75001 or more but less than Rs.85001	Rs.300 per annum
	(vi). Rs.85001 or more but less than Rs.95001	Rs.400 per annum
	(vii). Rs.95001 or more but less than Rs.110000	Rs.500 per annum
	(viii). Rs.110000 or more but less than Rs. 170001	Rs.1000 per annum
	(ix). Rs.170001 or more but less than Rs.180001	Rs.1500 per annum
	(x). Rs.180001 or more but less than Rs.270001	Rs.2000 per annum
	(xi). Rs.270001 and above	Rs.2500 per annum
	Explanation.- For the purposes of the entries against serial nos. 2 and 3, "annual gross income", in relation to a person, means the aggregate of the amounts of fee, remuneration, commission or any other charge, by whatever name called, relating to his profession or calling in the State of Sikkim, receivable by him during the immediate preceding year.	
4.	(a) Members of recognized Stock Exchange	Rs.1000 per annum
	(b) Remisiers recognized by a Stock Exchange	Rs. 250 per annum
5.	(a) Estate agents or promoters or brokers or commission agents	

		or del credere agents or mercantile agents	Rs.1500 per annum
	(b)	Contractors of all descriptions engaged in any work-such contractors whose gross business in a year is-	
	(i)	less than Rs. 1,00,000	Nil
	(ii)	Rs.1,000,00 to Rs.2,00,000	Rs.150 per annum
	(iii)	Rs.2,000,00 to Rs.5,00,000	Rs.300 per annum
	(iv)	Rs.5,000,00 to Rs.20,00,000	Rs.500 per annum
	(v).	Rs.20,00,00 to Rs.50,00,000	Rs.1000 per annum
	(vi).	Rs.50,00,000 to Rs.1 crore	Rs.1500 per annum
	(vii).	Rs.1 crore to Rs. 2 crores	Rs.2000 per annum
	(viii)	Above Rs. 2 crores	Rs. 2500 per annum
6.		Clearing agents, customs agents	Rs.2000 per annum
7.	(a)	Owners of Subcribers Trunk Dialing (STD) or International Subscriber Dialing (ISD)-Situated in Gangtok Town (including Development area, Deorali, Tadong, Sichey, Siyari)	Rs.400 per annum
	(b)	situated in other area (excluding rural areas)	Rs.200 per annum
	(c)	Persons engaged in courier services	Rs.2000 per annum
	(d)	Signal provider, cable operator, and cable hirer, in television network, and their agents	Rs.400 per annum
8.		Dealers as defined under the Sikkim Sales Tax Act, 1983 and the Sikkim Value Added Tax Act, 2005, whose annual gross sales turnover is-	
	(i)	less than Rs.1,00,000	Nil
	(ii)	Rs.1,00,000 to Rs.2,00,000	Rs.150 per annum
	(iii)	Rs.2,00,000 to Rs.5,00,000	Rs.300 per annum
	(iv)	Rs.5,00,000 to Rs.20,00,000	Rs.500 per annum
	(v)	Rs.20,00,000 to Rs.50,00,000	Rs.1000 per annum
	(vi)	Rs.50,00,000 to Rs.1 crore	Rs.1500 per annum
	(vii)	Rs. 1 crore to Rs.2 crores	Rs.2000 per annum
	(viii)	Above Rs.2 crores	Rs.2500 per annum
9.		Owners or lessees of petrol/diesel filling stations and service stations and agents and distributors including retail dealers of liquefied petroleum gas (who are not covered by any other entry of the Schedule)	Rs.2500 per annum
10.	(i)	Owners or occupiers of distilleries, breweries and bottling plants	Rs.2500 per annum
	(ii)	Licensed foreign liquor vendors	Rs.1500 Per annum
	(iii)	Warehouse owners/licencees	Rs.2500 per annum
	(iv)	Owners or occupiers or lessees of residential hotels of three-star category and above	Rs.2500 per annum
	(v)	Licensed country liquor vendors and owners or occupiers or lessees of residential hotels below three-star category	Rs.1500 per annum
	(vi)	Owners of eateries, non-residential hotels, fast food centers.	
	Explanation- entries i to vi above shall be applicable provided they are not covered in any other entries in the Schedule.		Rs.500 per annum
	(vii) Owners, lessees or licencees, as the case may be, of-		
	(a)	nursing homes and pathological laboratories	Rs.2500 per annum
	(b)	cinema houses and theaters	Rs.2500 per annum
	(c)	video parlours, video game centers or play stations, video halls and video rental libraries, pool parlours	Rs.1000 per annum
	(d)	health clinics	Rs.1000 per annum
	(e)	tours and travel agencies	Rs.1000 per annum
	(f)	cyber cafes	Rs.1000 per annum
	(g)	transport firms, companies or agencies	Rs.2500 per annum

10A.		Owners, lessees or licencees, as the case may be, of-	
	(a)	carpentry, plumbing, wielding and electricians,	Rs. 250 per annum
	(b)	mobile photo units, photo studios and still photography	Rs. 500 per annum
	(c)	(i) motor garages (running conventionally), motor driving schools,	Rs.1000 per annum
	(ii)	motor garages running with modern technologies/equipments	Rs. 1500 per annum
	(d)	audio recordings and editing studios	Rs.1000 per annum
	(e)	video filming	Rs. 1000 per annum
	(f)	cinematic moving pictures or feature filming	Rs.2500 per annum
	(g)	adventure sports	Rs. 500 per annum
	(h)	holiday homes	Rs. 1000 per annum
11.	(a)	Owners, licencees or lessees, as the case may be, of premises let out for social functions	Rs.1000 per annum
	(b)	Owners or occupiers of cold storages	Rs.2000 per annum
12.		Owners or lessees of-	
	(a)	beauty parlour	Rs.1000 per annum
	(b)	health resorts, gym centers and aerobic centres	Rs.1000 per annum
	(c)	hair-dressing saloons	Rs.500 per annum
13.		Holders of permits granted under the Motor Vehicles Act, 1988, for transport vehicles, which are adapted to be used for hire or reward. Where any such person holds permit or permits for any taxis including goods vehicles, trucks or buses-	
	(a)	in respect of each taxi	Rs.500 per annum
	(b)	in respect of each truck or bus	Rs.1000 per annum
14.	(a)	Individuals or institutions conducting chit funds and lotteries	Rs.500 per annum
	(b)	Authorized stockists or distributors of lottery tickets	
		Explanation- items no. a and b in this entry 14 shall apply provided they are not covered in any other entries of this Schedule	
15.		Banking companies as defined under the Banking Regulation Act	Rs.2500 per annum
16.		(i) Companies registered under the Companies Act, 1956 and under the Registration of Companies Act, Sikkim, 1961 and engaged in any profession, trade or calling	Rs.2500 per annum
		(ii) Partnership firms when engaged in any profession, trade or calling.Such firms whose gross annual turnover is-	Rs.2500 per annum
		(a) less than Rs.1 lakh	Nil
		(a) Rs.1 lakh to Rs 2 lakhs	Rs. 150 per annum
		(b) Rs. 2 lakhs to Rs. 5 lakhs	Rs, 300 per annum
		(c).Rs.5 lakhs to Rs.20 lakhs	Rs.500 per annum
		(d). Rs.20 lakhs to Rs.50 lakhs	Rs.1000 per annum
		(e). Rs.50 lakhs to Rs.1 crore	Rs.1500 per annum
		(f). Rs.1 crore to Rs. 2 crores	Rs.2000 per annum
		(g) Above Rs.2 crores	Rs.2500 per annum
		Explanation- this entry no.16 shall apply provided they are not covered in any other entries of this Schedule.	
17.		Owners, licencees, or lessees as the case may be, of tutorial homes and training institutes of any description, when engaged in any profession, trade or calling. **Explanation-**For the purpose of this entry, "training institutes" engaged in any cultural, social or welfare activity shall be excluded.	
18.		Persons, other than those mentioned in any preceding entries, who are engaged in any profession, trade, calling or employment, and in respect of whom a notification is issued under section 4 of this Act	Rs.1200 per annum Not exceeding Rs.2500 per annum as may be fixed by notification

Notwithstanding anything contained in this Schedule, where a person is covered by more than one entry in this Schedule, the highest rate of tax specified under any of those entries shall be applicable in his case.

By Order

R.K. Purkayastha
Legal Remembrancer- cum- Secretary
Law Department

File no. 16(82) LD/ 2005